

Exhibit 46

October 4, 1967

Mr. Michael E. Schultz
Ehrenkranz, Ehrenkranz & Schultz
40 Wall Street
New York, New York

Dear Mickey:

The list of Martin Goodman's Corporations which you
loaned me is enclosed.

Redacted - Privileged

Sincerely yours,

KENYON & KENYON

Charles R. Brainard

Encs.
cc: Mr. Charles Goodman

Jules

Martin Goodman's Corporations

<u>Active Corporations</u>	<u>Ownership</u>	<u>Fiscal Year, Net Worth</u>	<u>Net Profit for Fiscal Year</u>
Animated Timely Features, Inc. (C) *# <i>formerly Mohawk; then Miss America</i>	MG	9/30/66 \$104,300	\$ 22,000
Atlas Magazines, Inc. (S & C) #		2/28/66 \$740,000	216,500
Bard Publishing Corp. (C) *#	MG & JG	10/31/66 \$132,000	26,800
Canam Publishers Sales Corp. (C) *	MG & JG	1/31/66 \$189,000	84,500
Interstate Publishing Corp. (C) *#	MG & JG	8/31/66 \$54,500	600
Leading Magazine Corp. (C) *# <i>formerly Leading Comics Corp.</i>	MG	11/30/66 \$139,000	11,750
Male Publishing Corp. (S & C) *#	MG	4/30/66 \$500,000	125,100
Newsstand Publications, Inc. (S) *	MG & JG	2/28/66 \$180,000	112,500
Non-Pareil Publishing Corp. (S & C) #	MG	3/31/66 \$120,000	82,750
Official Magazine Corp. (S & C) *	MG	1/31/66 \$394,000	50,500
Olympia Publications Inc. (C) #	MG	10/31/66 \$31,400	17,000
Vista Publications, Inc. (S & C) *	MG	12/31/66 \$153,500	61,000
<i>formerly Select</i> Zenith Books, Inc. (S & C)	MG	4/30/66 \$26,300	1,350
Zenith Publishing Corp. (S) *#	MG	9/30/66 \$246,000	75,150
Tip Top Publications, Inc. (Puzzles)	AG	4/30/66 \$3,800	7,300

Servicing Corporations
& Partnerships

Empire State Consolid. Adver- tising Corp. (Advertising)	MG & JG	7/31/66 \$132,150	24,000
Americas Magman Sales Corp. #	MG	5/31/66 \$25,150	3,700
Magman Export Corp. (Reprint rights in foreign countries) #	MG	5/31/66 \$49,100	6,200

Rec'd from
m.c. 10/3/67

Servicing Corporations
& Partnerships (contd.)Magazine Management Co.
(Servicing Partnership)Ownership

MG & JG

Fiscal Year,
Net Worth9/30/66
\$84,780Net Profit for
Fiscal Year

\$138,252

The Goodman Foundation, Inc.

Inactive Corporations

Atlas News Co., Inc. **

MG

9/30/66
\$57,800

2,800 (d)

Chipiden Publishing Corp. **

MG & JG

12/31/66
\$49,000

2,200 (d)

Cornell Publishing Corp. **

MG

10/31/66
\$39,500

3,600

Emgee Publications, Inc. **
(formerly Comic Combine)

MG

1/31/66
\$17,600

1,100 (d)

Gem Publications, Inc. **

MG & JG

10/31/66
\$59,500

2,000 (d)

Hercules Publishing Corp. **

MG & JG

9/30/66
\$45,800

1,250 (d)

Jaygee Publications, Inc. **
formerly U.S.G. Comic Magazine

MG

12/31/66
\$100,000

4,100 (d)

Manvis Publications, Inc. #

MG & JG

7/31/66
\$45,500

1,000

Margood Publishing Corp. **

MG & JG

6/30/66
\$116,000

6,050

Marvel Comics, Inc. **

MG & JG

1/31/66
\$100,000

1,600 (d)

Medalion Publishing Corp. **

MG & JG

8/31/66
\$22,750

1,800 (d)

Mutual Magazine Corp. **

MG

10/31/66
\$96,800

1,200 (d)

Prime Publications, Inc. #

MG

11/30/66
\$17,500

(22)

Red Circle Magazines, Inc. **

MG

12/31/66
\$50,500

3,250 (d)

Sphere Publications, Inc. **

MG & JG

9/30/66
\$89,200

4,400 (d)

Timely Comics, Inc. **

MG & JG

12/31/66
\$197,500

7,000 (d)

20th Century Comics Corp. #

MG & JG

7/31/66
\$68,500

875

Walden Publishing Co., Inc. #
formerly Lion Books

MG

10/31/66
\$68,800

(125)

Warwick Publications, Inc. **
formerly An. mirth Comics

MG

12/31/66
\$62,000

2,100 (d)

<u>Inactive Corporations</u> <u>(contd.)</u>	<u>Ownership</u>	<u>Fiscal Year,</u> <u>Net Worth</u>	<u>Net Profit for</u> <u>Fiscal Year</u>
Western Fiction Publishing Co., Inc. **	MG & JG	10/31/66 \$110,000	\$ 4,200 (d)

* Stockholders of Atlas Magazines, Inc.

Stockholders and/or lenders to Woodmere Construction Company. Martin Goodman is also a stockholder and lender to Woodmere Construction Company.

(d) This symbol is used where substantially all of the income of the corporation is derived from dividends received from Atlas Magazines, Inc.